

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 17TH JULY 2007 / 26TH ASHADHA 1929

WP(C).No. 21861 of 2007(C)

PETITIONER:

M/S.TITAN INDUSTRIES LTD.,
MARKET ROAD, CONVENT JN.ERNAKULAM,
REPRESENTED BY ITS MANAGER, S.H.GANESH.

BY ADV. SMT.S.K.DEVI
SRI.M.RAJ MOHAN

RESPONDENTS:

1. THE ASST.COMMISSIONER (ASSMT) IV,
COMMERCIAL TAXES, SPL.CIRCLE, II, ERNAKULAM.
2. THE DEPUTY COMMISSIONER(APPEALS),
COMMERCIAL TAXES, ERNAKULAM.
3. THE INSPECTING ASST.COMMISSIONER,
COMMERCIAL TAXES, KAKKANAD, KOCHI-30.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 17/07/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

.....
W.P.(C) No.21861 of 2007
.....

Dated this the 17th day of July, 2007.

JUDGMENT

Since petitioner has filed appeal against sales tax assessment for 2004-2005 and the dispute is essentially on rate of tax, W.P. is disposed of granting stay against Ext.P4 recovery proceedings till disposal of appeal on petitioner remitting one third of the demand within one month from now. Payment will be made to the assessing authority and recovery authority on production of receipt will keep the recovery proceedings in abeyance till disposal of appeal. The appellate authority is directed to take up the appeal out of turn and dispose of the same within three months from the date of making payment as above.

C.N.RAMACHANDRAN NAIR
Judge

pms